

Exemption Table
Taxable rate of transactions for exemptions and exclusions

Louisiana Revised Statute	Description	07/01/96– 09/30/96	10/01/96– 06/30/97	07/01/97– 06/30/98	07/01/98– 06/30/00	07/01/00– 06/30/02	07/01/02– 12/31/02	01/01/03– 06/30/03	07/01/03– 06/30/04	07/01/04– 06/30/09
4:168	Pari-mutuel race tracks.	0%	0%	0%	0%	0%	0%	0%	0%	0%
4:227	Off-track betting facilities.	1%	0%	0%	0%	0%	0%	0%	0%	0%
12:425	Nonprofit electrical co-ops.	4%	4%	3%	3%	4%	4%	4%	4%	4%
22:1389	Purchases and rentals of tangible personal property and services by LIGA (La. Insurance Guaranty Assoc.)	4%	4%	4%	4%	4%	4%	4%	4%	4%
38:2212.4	Bulk purchases of materials, supplies, vehicles, and equipment by a public trust that is formed to give public entities cost effective buying power.	1%	0%	0%	0%	0%	0%	0%	0%	0%
39:467 39:468	Sales in and admissions to state-owned domed stadiums and similar facilities.	0%	0%	0%	0%	0%	0%	0%	0%	0%
47:301(3)	(a) Separately stated installation charges. Also see R.S. 47:301(13)(a).	0%	0%	0%	0%	0%	0%	0%	0%	0%
	(b) Separately stated labor charges on property repaired out-of-state.	0%	0%	0%	0%	0%	0%	0%	0%	0%
	(c) Separately stated charges to install board roads for oilfield operators.	0%	0%	0%	0%	0%	0%	0%	0%	0%
	(e) Manufacturers rebates given on new vehicles.	1%	0%	0%	0%	0%	0%	0%	0%	0%
	(g) Amounts paid by manufacturer directly to dealers of the manufacturer's products for the purpose of reducing the sales price of the product where such sales price is actually reduced.	1%	0%	0%	0%	0%	0%	0%	0%	0%
	(i) Purchases of manufacturing machinery and equipment used in manufacturing process. *Percentage of the price excluded until fully phased in: Effective 7/1/2004 - 5%, Effective 7/1/2005 - 19%, Effective 7/1/2006 - 35%, Effective 7/1/2007 - 54%, Effective 7/1/2008 - 68%, Effective 7/1/2009 - 82%, Effective 7/1/2010 - 100%								*4% (on taxable amount)	
47:301(6)(B)	Room rentals at camp and retreat facilities owned by nonprofit organizations					0%	0%	0%	0%	0%

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47:301(7)	(b) Rentals or leases of certain oilfield property for re-lease or re-rental.	0%	0%	0%	0%	0%	0%	0%	0%	0%
	(c) Rentals or leases of property to be used in the performance of a contract with the U.S. Department of the Navy for the overhaul of a U.S. Navy vessel.	1%	0%	0%	0%	0%	0%	0%	0%	0%
	(d) Leases of airplanes and airplane equipment by commuter airlines domiciled in Louisiana.	0%	0%	0%	0%	0%	0%	0%	0%	0%
	(e) Leases of tangible personal property by hospitals that provide free care to all patients.	0%	0%	0%	0%	0%	0%	0%	0%	0%
	(f) Leases of educational materials and equipment used for classroom instruction by approved schools.	Subject to the full 4% state sales tax until 07/01/97. Subject to the full 4% state sales tax from 7/1/00 to 6/30/01.			0%	0%	4%/0%	0%	0%	0%
	(g) Leases of tangible personal property by Boys State of Louisiana, Inc., and Girls State of Louisiana, Inc.	1%	0%	0%	0%	0%	0%	0%	0%	0%
	(h) Leases of motor vehicles by a licensed motor vehicle dealer or manufacturer that are furnished at no charge to a customer under the terms of a warranty agreement.	Subject to the full 4% state sales tax until 08/01/98.				4%/0%	0%	0%	0%	0%
47:301(8)	(b) Sales made to any regionally accredited independent institution of higher education that is a member of the Louisiana Association of Independent colleges and Universities. This does not apply to sales made by the institutions that are normally subject to the sales tax.	1%	1%	0%	0%	0%	0%	0%	0%	0%
	(c) Purchases, leases, storage, or consumption of tangible personal property and services by the state or local agencies boards, commissions, instrumentalities, or other political subdivisions within Louisiana.	0%	0%	0%	0%	0%	0%	0%	0%	0%
	(d) Sales of bibles, songbooks, literature used for religious classes by churches and synagogues recognized under IRC 501(c)(3).	1%	0%	0%	0%	0%	0%	0%	0%	4%*
		*See RIB No. 06-022 issued May 5, 2006								
	(e)(i) Purchases of tangible personal property and services and leases of tangible personal property by the Society of Little Sisters of the Poor.					4%/0%	0%	0%	0%	4%*
		*See RIB No. 06-022 issued May 5, 2006								

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	(f) Purchases by non profit entities that sell donated goods and spend 75% or more of revenue on directly employing or training for employment persons with disabilities or working place disadvantages must apply for Exclusion Certificate Form R-1315.									0% Effective 7/1/2005
47:301(10)	(a)(i) Sales or use of automobiles leased for 180 days or longer.	0%	0%	0%	0%	0%	0%	0%	0%	0%
	(a)(iii) Sales or use of automobiles rented for less than 180 days.	0%	0%	0%	0%	0%	0%	0%	0%	0%
	(a)(iii) Purchases of tangible personal property to be leased or rented.	1%	0%	0%	0%	0%	0%	0%	0%	0%
	(a)(v) Purchases of new research equipment by commercial biotechnology research companies						0%	0%	0%	*0%/4% *Effective 7/1/02 through 6/30/06
	(a)(vi) Purchases by Motion Picture Production Companies	See R.S. 47:1121-1128.					0%	0%	0%	*0%/4% *Effective 7/1/02 through 12/31/06
	(b) Sales of tangible personal property through vending machines.	0%	0%	0%	0%	0%	0%	0%	0%	0%
	(c)(i) Natural gas when used in the production of iron in the process known as the “direct reduced iron process.”	1%	0%	0%	0%	0%	0%	0%	0%	0%
	(c)(ii) Isolated or occasional sales of tangible personal property.	0%	0%	0%	0%	0%	0%	0%	0%	0%
	(c)(ii) Sales of electricity for chlor-alkali manufacturing processes.	0%	0%	0%	0%	0%	0%	0%	0%	0%
	(d) Sales of any human tissue transplants, including human organs, bone, skin, cornea, blood, or blood products.	0%	0%	0%	0%	0%	0%	0%	0%	0%
	(e) Sale of raw agricultural commodities to be utilized in producing crops or animals for market.	0%	0%	0%	0%	0%	0%	0%	0%	0%
	(g) Sale of corporeal movable property to the U. S. government when title passes prior to incorporation into the final product.	0%	0%	0%	0%	0%	0%	0%	0%	0%
	(h) Sales of food products by Girl Scouts, Boy Scouts, Big Brother, and Big Sister organizations.	0%	0%	0%	0%	0%	0%	0%	0%	0%

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47:301(10) <i>continued</i>	(i) Purchases by independent operators of new or used school buses, which are less than five years old and which will be used exclusively in a public school system.	1%	0%	0%	0%	0%	0%	0%	0%	0%
	(j) Purchases of food by food banks as defined by R.S. 9:2799	0%	0%	0%	0%	0%	0%	0%	0%	0%
	(j) Purchases of tangible personal property by food banks as defined by R.S. 9:2799. *The 1% to purchases of food. See exclusion above.	*1%	0%	0%	0%	0%	0%	0%	0%	0%
	(k) Sales of airplanes and airplane equipment to commuter airlines domiciled in Louisiana.	0%	0%	0%	0%	0%	0%	0%	0%	0%
	(l) Purchases of certain pollution control equipment used to control industrial pollution.	1%	0%	0%	0%	0%	0%	0%	0%	0%
	(m) Sale of aircraft manufactured in Louisiana with seating capacity in excess of fifty persons.	0%	0%	0%	0%	0%	0%	0%	0%	0%
	(n) Purchases of “pelletized paper waste” as defined for certain specified uses.	1%	0%	0%	0%	0%	0%	0%	0%	0%
	(o) Purchases of fire-fighting equipment by volunteer fire departments or public fire departments.	0%	0%	0%	0%	0%	0%	0%	0%	0%
	(p) Purchases of tangible personal property by hospitals that provide free care to all patients. Also see R.S. 47:301(18)(c).	1%	0%	0%	0%	0%	0%	0%	0%	0%
	(p) Sales of services to hospitals that provide free care to all patients	1%	0%	0%	0%	0%	0%	0%	0%	0%
	(q) Sales of educational materials and equipment used for classroom instruction to approved parochial and private elementary, and secondary schools.	Subject to the full 4% state sales tax until 7/1/97. Subject to the full 4% state sales tax from 7/1/00 to 6/30/01.			4/0%	0%	0%	0%	0%	0%
	(r) Tangible personal property purchased by Boys State of Louisiana, Inc., and Girls State of Louisiana, Inc.	1%	0%	0%	0%	0%	0%	0%	0%	0%
	(t) Acquisition and distribution of telephone directories distributed free of charge by advertising companies not affiliated with telephone service providers	Subject to full 4% state sales tax until 6/25/02					0%	0%	0%	0%
	(v) Cellular phones or accessories given or sold to customers below cost in connection with the purchase of a service contract.	Preliminary injunction issued 7/24/02 by the Nineteenth Judicial District Court prohibits Louisiana from enforcing the provisions of Cellular Phone Exclusion.						4%	4%	4%

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	(x) Purchases of fuel or gas by residential consumers									0%
	(y) Manufacturing machinery and equipment used to produce or extract unblended biodiesel									0% Effective 7/1/05
47:301(13)	(a) Market value of a like item traded in on a sale of tangible personal property.	0%	0%	0%	0%	0%	0%	0%	0%	0%
	(a) Separately stated finance charges, service charges, and cash discounts.	0%	0%	0%	0%	0%	0%	0%	0%	0%
	(a) Separately stated labor charges for installation of tangible personal property. Also see R.S. 47:301(3)(a).	0%	0%	0%	0%	0%	0%	0%	0%	0%
	(b) Manufacturers rebates given on new vehicles.	1%	0%	0%	0%	0%	0%	0%	0%	0%
	(c) First \$50,000 of the sales price of new farm equipment used in poultry production.	1%	0%	0%	0%	0%	0%	0%	0%	0%
	(e) Amounts paid by manufactures directly to dealers.		0%	0%	0%	0%	0%	0%	0%	0%
	(k) Sales of manufacturing machinery and equipment used in the manufacturing process. *Percentage of the price excluded until fully phased in: Effective 7/1/2004 - 5%, Effective 7/1/2005 - 19%, Effective 7/1/2006 - 35%, Effective 7/1/2007 - 54%, Effective 7/1/2008 - 68%, Effective 7/1/2009 - 82%, Effective 7/1/2010 -100%									*4% (on taxable amount)
	(l) Specialty items sold to members for fund-raising purposes by nonprofit carnival organizations domiciled within Louisiana and participating in a parade sponsored by a carnival organization.									0%
47:301(14)	(b)(i) Admission charges to athletic events of schools, colleges, and universities.	0%	0%	0%	0%	0%	0%	0%	0%	0%
	(b)(i) Membership fees or dues of nonprofit, civic associations including the YMCA, CYO, and YWCA.	0%	0%	0%	0%	0%	0%	0%	0%	0%
	(b)(ii) Admissions to art, history, and scientific museums, aquariums, zoological parks, botanical gardens, arboretums, nature centers, planetariums, etc.	0%	0%	0%	0%	0%	0%	0%	0%	0%

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	(b)(iv) Receipts from camp and retreat facilities owned and operated by nonprofit organizations. Room rental receipt are only excluded if the guests participate in the religious activity of the camp or retreat.				4%/0%	0%	0%	0%	0%	0%
	(g) Repairs performed in Louisiana when the repaired property is delivered out of state.	0%	0%	0%	0%	0%	0%	0%	0%	0%
47:301(14) <i>continued</i>	(h) Sales of any service or action performed pursuant to a contract with the U.S. Department of the Navy for the construction or overhaul of a U.S. Navy vessel.	1%	0%	0%	0%	0%	0%	0%	0%	0%
	(i)(ii)(cc) Sales of interstate telecommunication services to any person for use in the operation of one or more call centers. Effective with imposition of 3% state sales tax on 04/01/01.	Effective 7/1/2003 call centers will be subject to the telecommunications tax for interstate communications services, with a limitation of \$25,000 per year for “direct pay” holders.				0%/3%	3%	3%	3%/2% 2% effective 4/1/04	2%
47:301(16)	(b)(i) Stocks, bonds, notes, or other obligations and securities.	0%	0%	0%	0%	0%	0%	0%	0%	0%
	(b)(ii) Sales of monetized bullion having a total value of \$1000 or more.	0%	0%	0%	0%	0%	0%	0%	0%	0%
	(b)(ii) Sales of nonmonetized bullion having a total value of \$1000 or more.	1%	0%	0%	0%	0%	0%	0%	0%	0%
	(b)(iii) Proprietary geophysical survey information or geophysical data analysis furnished under a restricted use agreement.	0%	0%	0%	0%	0%	0%	0%	0%	0%
	(c) Repair of a vehicle by a licensed motor vehicle dealer subsequent to the lapse of a warranty when the repair is performed at no cost to the owner of the vehicle.	0%	0%	0%	0%	0%	0%	0%	0%	0%
	(e) Certain work products created by professionals licensed under Title 37 in the normal course of their professional business. Work products that are duplicated without modification for sale to multiple purchasers and sales of software are not included.	Subject to full 4% state sales tax until 06/24/98			4%/0%	0%	0%	0%	0%	0%
	(f) Pharmaceuticals administered to livestock used for agricultural purchases. Effective 07/01/00.					0%	0%	0%	0%	0%
	(g) Used manufactured homes and 54% of price of new manufactured homes.	Subject to full 4% state sales tax until 7/1/2001			4%	0%	0%	0%	0%	0%

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	(h) Certain Custom Computer Software	*The sales tax exclusion for custom computer software will be phased in at the rate of 25% per year, beginning 7/1/2002. Fully exempt on 7/1/2005.			4%	4%	4%	*4%	*4%	*4%/0%
	(i) Initial Purchase of specified digital television conversion equipment	A credit is available for qualifying purchases subsequent to 1/1/99, and prior to effective date of Acts 2002, No. 61. (June 25, 2002)					0%	0%	0%	0%
	(j) Materials Used Directly in the Collection of Blood	Subject to full 4% state sales tax until 7/1/2002					0%	0%	0%	0%
47:301(16) <i>continued</i>	(k) Apheresis Kits and Leuko Reduction Filters	Subject to full 4% state sales tax until 6/25/2002					0%	0%	0%	0%
	(l) Other constructions permanently attached to the ground *Effective 3/25/2004								4%/*0%	0%
47:301(18)	(a)(i) Sales or use of automobiles to be leased for 180 days or longer.	0%	0%	0%	0%	0%	0%	0%	0%	0%
	(a)(i) Donations of food to qualified food banks by retail dealers. *Retroactively exempt prior to 7/1/98	*0%	*0%	*0%	*0%	0%	0%	0%	0%	0%
	(a)(i) Sale or donation to a Louisiana school that meets the definition in R.S. 17:236 or to a public or recognized independent institution of higher education of property originally purchased for resale.	0%	0%	0%	0%	0%	0%	0%	0%	0%
	(a)(iii) Sales or use of automobiles to be rented for less than 180 days.	0%	0%	0%	0%	0%	0%	0%	0%	0%
	(a)(iii) Tangible personal property other than vehicles acquired for lease or rental.	0%	0%	0%	0%	0%	0%	0%	0%	0%
	(c) Supplies and equipment, which are reasonably necessary for the operation of a free hospital.	0%	0%	0%	0%	0%	0%	0%	0%	0%
	(d)(ii) Tangible personal property created or derived as a residue or byproduct from the processing of raw materials for resale when used by the manufacturer of such property. Does not include refinery gas.	1%	1%	0%	0%	0%	0%	0%	0%	0%
	(e)(i) Tangible personal property sold by approved parochial and private elementary and secondary schools for support of the school.	Subject to the full 4% state sales tax until 07/01/97. Subject to the full 4% state sales tax from 7/1/00 to 6/30/01.			0%	0%	4%/0%	0%	0%	0%

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	(e)(ii) Purchases of educational materials and equipment used for classroom instruction by approved parochial and private elementary and secondary schools.	Subject to the full 4% state sales tax until 07/01/97. Subject to the full 4% state sales tax from 7/1/00 - 6/30/01.			0%	0%	4%/0%	0%	0%	0%
	(f) Tangible personal property purchased by Boys State of Louisiana, Inc., and Girls State of Louisiana, Inc.		1%	0%	0%	0%	0%	0%	0%	0%
	(h) Acquisition and distribution of telephone directories distributed free of charge by advertising companies not affiliated with telephone service providers. *Subject to full 4%state sales tax until 6/25/02.						0%	0%	0%	0%
47:301(18) <i>continued</i>	(i) Cellular phones or accessories given or sold to customers below cost in connection with the purchase of a service contract *Preliminary injunction issued 7/24/02 by the Nineteenth Judicial District Court prohibits Louisiana from enforcing the provisions of the Cellular Phone Exclusion.							4%	4%	4%
47:301(28)	Lease or rental of manufacturing machinery and equipment used in the manufacturing process *Percentage of the price excluded until fully phased in: *Effective 7/1/2004 - 5%, Effective 7/1/2005 - 19%, Effective 7/1/2006 - 35%, Effective 7/1/2007 - 54%, Effective 7/1/2008 - 68%, Effective 7/1/2009 - 82%, Effective 7/1/2010 - 100%									*4% on taxable amount
47:305(A)	(1) Sales of farm products direct from the farm by producers.	0%	0%	0%	0%	0%	0%	0%	0%	0%
	(2) Racehorses entered in races and claimed at any meet in Louisiana.	4%	4%	4%	3%	3%	4%	4%	4%	4%
	(4)(a) Sales of feed and feed additives for animals used for commercial or agricultural purposes.	0%	0%	0%	0%	0%	0%	0%	0%	0%
	(4)(b)(ii) Sales of feed and feed additives for animals used for business purposes.	4%	4%	4%	3%	3%	4%	4%	4%	4%
	(5) Sales of materials, supplies, equipment, fuel, bait, production and harvesting of crawfish	4%	4%	4%	3%	3%	4%	4%	4%	4%
	(6) Sales of materials, supplies, equipment, fuel, bait, and related items other than vessels used in the production and harvesting of catfish.	4%	4%	4%	3%	3%	4%	4%	4%	4%
47:305(B)	Farm products produced by farmers and used by the farmers and their families.	0%	0%	0%	0%	0%	0%	0%	0%	0%
47:305(C)	Articles traded in on new articles.	Repealed by Acts 1998, No. 4 §1, eff. June 4, 1998					0%	0%	0%	0%
47:305(D)(1)	(a) Sales of gasoline. *Provided motor fuels tax has been paid. Otherwise, the suspended rate of tax applies.	*0%	*0%	*0%	*0%	*0%	*0%	*0%	*0%	*0%

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	(b) Sales of steam.	4%	4%	3%	3%	4%	3.9%	3.9%	3.8%	3.8%
	(c) Sales of water.	4%	4%	3%	3%	4%	3.9%	3.9%	3.8%	3.8%
	(c) Sales of water sold directly to the consumer for residential use.	*Per article VII, Section 2.2 of the constitution of Louisiana					3.9%	*2%	*0%	*0%
	(d) Sales of electricity (except for use at chlor- alkali facilities).	4%	4%	3%	3%	4%	3.9%	3.9%	3.8%	3.8%. Effective 7/1/04– 12/31/05 3.3% Effective 1/1/06– 6/30/09
47:305(D)(1) <i>continued</i>	(d) Sales of electricity sold directly to the consumer for residential use.	*Per article VII, Section 2.2 of the constitution of Louisiana					3.9%	*2%	*0%	*0%
	(e) Sales of newspapers.	4%	4%	3%	3%	4%	4%	4%	4%	4%
	(f) Sales of fertilizers and containers to farmers.	0%	0%	0%	0%	0%	0%	0%	0%	0%
	(g) Sales of natural gas.	4%	4%	3%	3%	4%	3.9%	3.9%	3.8%	3.3% Effective 1/1/06– 6/30/09
	(g) Sales of natural gas sold directly to the consumer for residential use.	*Per article VII,					3.9%	*2%	*0%	*0%
	(h) Materials and energy sources used for boiler fuel or to fuel the generation of electricity for resale. Does not include refinery gas.	4%	4%	3%	3%	4%	4%	4%	4%	4%
	(i) New automobiles, trucks, and aircraft removed from inventory for use as demonstrators.	4%	4%	3%	3%	4%	4%	4%	4%	4%
	(j) Drugs prescribed by physicians and dentists. *Per article VII, Section 2.2 of the Constitution of Louisiana	0%	0%	0%	0%	0%	0%	*0%	*0%	*0%
	(k) Wheelchairs for personal use prescribed by physicians or licensed chiropractors.	0%	0%	0%	0%	0%	0%	0%	0%	0%
	(k) Wheelchair lifts prescribed by a physician.	1%	1%	1%	0%	0%	0%	0%	0%	0%
	(k) Orthotic and prosthetic devices prescribed by physicians or licensed chiropractors.	0%	0%	0%	0%	0%	0%	0%	0%	0%

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	(l) Ostomy, colostomy, ileostomy devices and equipment.	0%	0%	0%	0%	0%	0%	0%	0%	0%
	(m) Patient aids for home use prescribed by a physician.	0%	0%	0%	0%	0%	0%	0%	0%	0%
(n) through (r)	Food for further preparation and consumption in the home. *Per article VII, Section 2.2 of the Constitution of Louisiana	4%	4%	3%	3%	4%	3.9%	2%	*0%	*0%
	(s) Medical devices used by a patient in the treatment of any disease under the supervision of a physician or administered by a physician, nurse, or other health care professional.	0%	0%	0%	0%	0%	0%	0%	0%	0%
	(t) Restorative materials used by dentists.	0%	0%	0%	0%	0%	0%	0%	0%	0%
	(u) Adaptive driving equipment and motor vehicle modifications prescribed by a physician, or licensed chiropractor, or driver rehabilitation specialist licensed by the state.	Subject to full 4% state sales tax until 6/24/98	4%/3%	4%/3%	3%	4%	4%	4%	4%	4%
47:305(D)(2)	Sales of meals by certain institutions.	4%	4%	3%	3%	4%	4%	4%	4%	4%
47:305(F)	Amounts paid by radio and television broadcasters for the rights to broadcast film, video, and tape.	4%	4%	3%	3%	4%	4%	4%	4%	4%
47:305(G)	Purchases or rentals of kidney dialysis machines, parts, materials, and supplies for home use under a physician's prescription.	0%	0%	0%	0%	0%	0%	0%	0%	0%
47:305(I)	(A) Repairs and materials used on drilling rigs and equipment used exclusively for exploration and development of minerals outside the territorial limits of the state in Outer Continental Shelf waters.	Subject to the full 4% state sales tax until 7/1/2002.					0%	0%	0%	4%
47:305.1	Sales and use of 50-ton vessels and new component parts and sales of certain materials and services to vessels operating in foreign and interstate coastwise commerce.	0%	0%	0%	0%	0%	0%	0%	0%	0%
47:305.2	Sales of insulin.	0%	0%	0%	0%	0%	0%	0%	0%	0%
47:305.3	Sales of seeds.	0%	0%	0%	0%	0%	0%	0%	0%	0%
47:305.6	Sales of admission tickets by Little Theater organizations.	4%	4%	3%	3%	4%	4%	4%	4%	4%
47:305.7	Sales of tickets to musical performances of nonprofit musical organizations.	4%	4%	3%	3%	4%	4%	4%	4%	4%
47:305.8	Sales of pesticides to be used for agricultural purposes.	0%	0%	0%	0%	0%	0%	0%	0%	0%
47:305.9	Rentals of motion picture film to commercial theaters.	4%	4%	3%	3%	4%	4%	4%	4%	4%

Taxable rate of transactions for exemptions and exclusions

Louisiana Revised Statute	Description	07/01/96– 09/30/96	10/01/96– 06/30/97	07/01/97– 06/30/98	07/01/98– 06/30/00	07/01/00– 06/30/02	07/01/02– 12/31/02	01/01/03– 06/30/03	07/01/03– 06/30/04	07/01/04– 06/30/09
47:305.10	Property purchased for exclusive use outside the state (offshore).	0%	0%	0%	0%	0%	0%	0%	0%	0%
47:305.11	Additional tax levy on property and services purchased for use in fulfilling lump sum construction contracts in existence at time additional tax is levied.	Generally affects only most recent tax levy in 1984 of 1%								
47:305.12	Purchases of fire fighting equipment by bona fide organized volunteer fire departments and public fire departments. *See R.S. 47:301(10)(o) for exclusion from tax effective 7/1/92.	*Repealed 6/4/98								
47:305.13	Sales of admissions to entertainment events sponsored by domestic nonprofit charitable, religious, and educational organizations.	4%	4%	3%	3%	4%	4%	4%	4%	4%
47:305.14	(A)(1) Admissions, parking fees, and sales of tangible personal property at certain fund-raising events sponsored by qualifying organizations.	0%	0%	0%	0%	0%	0%	0%	0%	0%
47:305.14 <i>continued</i>	(A)(1) Sales of newspapers by certain religious organizations.	1%	0%	0%	0%	0%	0%	0%	0%	0%
	(A)(4) Sales by thrift shops located on military installations.	1%	0%	0%	0%	0%	0%	0%	0%	0%
	(A)(5) Sales to Nonprofit Literacy Organizations.	Subject to the full 4% state sales tax until 7/1/2002.					0%	0%	0%	0%
47:305.15	(A) Sales by blind persons who operate certain small businesses.	0%	0%	0%	0%	0%	0%	0%	0%	0%
	(B) Sales and purchases by certain organizations that provide training for blind persons.	4%/1%	1%	0%	0%	0%	0%	0%	0%	0%
47:305.16	Cable television installation and repair services.	0%	0%	0%	0%	0%	0%	0%	0%	0%
47:305.17	Receipts from coin-operated washing and drying machines in commercial laundromat. *See court decision in <i>Frank A. Ferrar dba Splish Splash v DORT, State of Louisiana</i> , 96-CA-00806 (2nd Circuit Court of Appeals), effective 04/04/97.	4%	*4%/0%	*0%	*0%	*0%	0%	0%	0%	0%
47:305.18	All outside gate admissions and parking fees at fairs and festivals sponsored by nonprofit organizations.	4%	4%	3%	3%	4%	4%	4%	4%	4%
47:305.19	Receipts from the lease or rental of vessels for use offshore in mineral production, or for providing services to those engaged in mineral production.	4%	4%	3%	3%	4%	4%	4%	4%	4%

Taxable rate of transactions for exemptions and exclusions

Louisiana Revised Statute	Description	07/01/96– 09/30/96	10/01/96– 06/30/97	07/01/97– 06/30/98	07/01/98– 06/30/00	07/01/00– 06/30/02	07/01/02– 12/31/02	01/01/03– 06/30/03	07/01/03– 06/30/04	07/01/04– 06/30/09
47:305.20	(A) Purchases of fishing boats, supplies, fuel, lubricants, and repairs for the boats by licensed commercial fishermen.	0%	0%	0%	0%	0%	0%	0%	0%	0%
	(A) Purchases of repairs, parts, materials, and supplies used for the operation and maintenance of qualifying seafood processing plants.	1%	0%	0%	0%	0%	0%	0%	0%	0%
47:305.21	Purchases of airplanes, airplane equipment and parts by Louisiana-domiciled commuter airlines. *See R.S. 47:301(10)(k) for an exclusion from tax.	*0%	*0%	*0%	*Repealed 6/4/98					
47:305.22	Use tax on certain self-propelled earth-moving equipment removed from sales inventory for rental for the purpose of promoting the sale. *See R.S. 47:301(10)(a)(iii) and 301(18)(a)(iii) for exclusion for property purchased for rental.	*1%	*1%	*1%	*0%	*0%	*0%	*0%	0%	0%
47:305.24	Sale of monetized bullion in excess of \$1000. *See R.S. 47:301(16)(a)(iii) for an exclusion from the tax.	*0%	*0%	*0%	*Repealed 6/4/98					
47:305.25(A)	(1-2) First \$50,000 of the sales price of certain rubber-tired farm equipment and attachments.	0%	0%	0%	0%	0%	0%	0%	0%	0%
	(3-5) First \$50,000 of the sales price of irrigation wells and related equipment, other farm implements, and on-the-farm facilities used to dry or store grain.	4%	4%	3%	3%	4%	4%	4%	4%	4%
47:305.26	New vehicles furnished by a vehicle dealer to a secondary school, college, or public school board for use in accredited driver education program.	4%	4%	3%	3%	4%	4%	4%	4%	4%
47:305.27	Mass-transit equipment purchased by the state and its political subdivisions. *See R.S. 47:301(8)(c) for an exclusion from the tax.	*0%	*0%	*0%	*Repealed 6/4/98					
47:305.28	Gasohol, if the alcohol used in the manufacture has been distilled in Louisiana from agricultural commodities. *If motor fuels tax has been paid.	*0%	*0%	*0%	*0%	*0%	*0%	*0%	*0%	*0%
47:305.29	Sales or leases to state agencies. *See R.S. 47:301(8)(c) for an exclusion from the tax.	*0%	*0%	*0%	*Repealed 6/4/98					
	Sales or leases to parish and municipal libraries. *See R.S. 47:301(8)(c) for an exclusion from the tax.	*0%	*0%	*0%	*Repealed 6/4/98					

Taxable rate of transactions for exemptions and exclusions

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	Sales or leases to school boards, parish and municipal governing authorities. *See R. S. 47:301(8)(c) for an exclusion from the tax.	*0%	*0%	*0%	*Repealed 6/4/98					
	Sales or leases to parish hospital service districts. *See R.S. 47:301(8)(c) for an exclusion from the tax.	*0%	*0%	*0%	*Repealed 6/4/98					
	Sales or leases to law enforcement districts. *See R. S. 47:301(8)(c) for an exclusion from the tax.	*0%	*0%	*0%	*Repealed 6/4/98					
47:305.33	Sales of materials for the construction of and supplies for the operation of certain nonprofit multipurpose retirement centers.	4%	4%	3%	3%	4%	4%	4%	4%	4%
47:305.34	Sales or leases to certain waterworks districts. *See R.S. 47:301(8)(c) for an exclusion from the tax.	*0%	*0%	*0%	*Repealed 6/4/98					
47:305.35	Purchases by public housing authorities. *See R.S. 47:301(8)(c) for an exclusion from the tax.	*0%	*0%	*0%	*Repealed 6/4/98					
47:305.36	(A) Sales of motor vehicles to be leased or rented by qualified lessors. *See R.S. 47:301(10)(a)(i), (10)(a)(iii) and (18)(a)(iii) for an exclusion from the tax.	*0%	*0%	*0%	*0%	*0%	*0%	*0%	*0%	*0%
	(A) Leases of motor vehicles by qualified lessors for release or re-rental.	3%	3%	3%	3%	4%	4%	4%	4%	4%
47:305.37	Sales of diesel fuel, butane, propane, or other liquefied petroleum gases to farmers.	0%	0%	0%	0%	0%	0%	0%	0%	0%
47:305.38	Sales or purchases by sheltered workshops for the mentally retarded licensed by the Louisiana Department of Social Services.	0%	0%	0%	0%	0%	0%	0%	0%	0%
47:305.39	Purchases of butane, propane and liquefied petroleum gases for private residential consumption. *See R.S. 47:301(10)(x) for exclusion from the tax effective 7/1/2004.	4%	4%	3%	3%	4%	4%	4%	4%	0%
47:305.40	Specialty items purchased by carnival and nonprofit organizations sponsoring a Mardi Gras parade or ball.	4%	4%	3%	3%	4%	4%	4%	4%	4%
47:305.41	Purchases, sales, and rentals of tangible personal property by Ducks Unlimited.	4%	4%	3%	3%	4%	4%	4%	4%	4%
	Purchases, sales, and rentals of tangible personal property by Bass Life Associates.	Subject to the full 4% state sales tax until 7/1/98			3%	4%	4%	4%	4%	4%
47:305.42	Tickets to dance or drama sponsored by domestic nonprofit organizations.	4%	4%	3%	3%	4%	4%	4%	4%	4%

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47:305.43	(A) Purchases and sales made by nonprofit organizations dedicated exclusively to the conservation of migratory North American waterfowl and wetland habitat.	4%	4%	3%	3%	4%	4%	4%	4%	4%
	(A) Purchases made by nonprofit organizations dedicated to the conservation of fish.	Subject to the full 4% state sales tax until 7/1/98			3%	4%	4%	4%	4%	4%
47:305.44	Raw materials used in a printing process.	4%	4%	3%	3%	4%	4%	4%	4%	4%
47:305.45	Cars, piggy back trailers, and rolling stock owned, operated, or leased by a railroad.	4%	4%	3%	3%	4%	4%	4%	4%	4%
47:305.46	Purchases made with United States Department of Agriculture food stamp coupons and purchases made under the Women, Infants, and Children's Program.	0%	0%	0%	0%	0%	0%	0%	0%	0%
47:305.47	Pharmaceutical samples manufactured or imported into the state free of charge.	4%	4%	3%	3%	4%	4%	4%	4%	4%
47:305.48	Motor vehicles purchased in another state by military personnel stationed in Louisiana who are residents of the state where the vehicle was purchased and have paid that state's tax. *Credit is allowed for taxes paid to another state under R.S. 47:303(A). This generally duplicates provisions of federal law which mandates exemption.	0%	*0%	*0%	*0%	*0%	*0%	*0%	*0%	0%
47:305.49	Catalogs distributed in the state free of charge.	4%	4%	3%	3%	4%	4%	4%	4%	4%
47:305.50	(A) Purchases of trucks, tandem trucks, tractors, and truck-trailers with a gross weight of 26,000 pounds or more and trailers and semi-trailers as defined in R.S. 47:451 that are used at least 80% of the time in interstate commerce. Subject to the 4% state sales tax until 7/1/96. Taxed at 1% (LRD) until 10/1/96.	1%	0%	0%	0%	0%	0%	0%	0%	0%
	(A) Purchases of contract carrier buses used at least 80% in interstate commerce with a minimum passenger capacity of 35 persons and a gross vehicle weight of 26,000 pounds. Effective 6/30/98.	Subject to the full 4% state sales tax until 6/30/98		4%/0%	0%	0%	0%	0%	0%	0%
47:305.51	Purchases of utilities by approved steelworks and blast furnaces under certain specified conditions. *4% tax applicable from 7/01/00 until 4/01/01.	Subject to full 4% state sales tax until 7/1/98			0%	4%/0%	0%	0%	0%/4%	*0%/4% Effective 7/1/04 – 6/30/07.

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47:305.53	Sales, rentals or leases, taxable services and purchases by nonprofit organizations established before 1975 that conduct a comprehensive program on sickle cell disease.									0% Effective 7/1/2005
47:315.1	Refunds of sales/use taxes paid on property destroyed in a natural disaster in Louisiana when declared so by the United States president..	0%	0%	0%	0%	0%	0%	0%	0%	0%
47:315.2 40:582.1 through 40:582.7 47:1515 33:2718.3	Materials used in the restoration, renovation, or rehabilitation of existing structures or in new housing construction in certain designated areas	4%	4%	3%	3%	4%	4%	4%	4%	4%
47:315.3	Refunds of sales taxes paid on leases and purchases of corporeal movable property after property paid by or under the provisions of Medicare. *Effective 08/15/94. Transactions occurring before that date are eligible under this refund provision.	0%	0%	0%	0%	0%	0%	0%	0%	0%
47:1121-1128.1	Purchases made by qualifying motion picture production companies. Requires prior approval from the Department of Economic Development.	1%	0%	0%	0%	0%	0%	0%	0%	*0%/4%
47:6001	Antique airplanes held by private collectors, and not being used for commercial purposes.	4%	4%	3%	3%	4%	4%	4%	4%	4%